



State of Tennessee
Department of State
Tennessee State Library and Archives
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Nashville, Tennessee 37243-0312

**STATE BOARD OF EQUALIZATION
RECORDS
1874-1934**

RECORD GROUP 43

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SCOPE AND CONTENT

Records of the Tennessee State Board of Equalization encompass the period of 1897-1934 and consist of realty assessment appeals of private individuals, banks, corporations and public utilities, and correspondence, memoranda and minutes.

The Board was created pursuant to Chapter 120, Public Acts of 1895, and was known as the State Board of Equalizers and Assessors. Chapter 5, Public Acts of the Extra Session of 1895, was to have abolished the newly-created Board, but an engrossing error prevented the abolishment until Chapter 7, Public Act of 1897. During the interim period of 1897-1919, the responsibility for providing assessment relief was vested in a State Board of Equalization composed of the constitutional officers, Secretary of State, Treasurer and Comptroller. These officers served on the Board ex-officio, or by virtue of the office.

Establishment of a more formal State Board was not accomplished until the adoption of Section 12, Chapter 1, *Public Acts of 1919*. The early activities of this Board are well documented in the First Biennial Report, 1919-1920, although original records are not available until 1927.

Assessment appeals provide most of the records, and the Depression years produced most of the appeals for relief from excessive local assessments. A source for information of the economic climate of the times is thus available.

Records of the early Board of Equalizers are minute books recorded between 1897 and 1907, several appeals in Polk County, and a Giles County Questionnaire in 1900.

Assessment appeals may not be complete, but the researchers will find a cross section of cases submitted for consideration. Appeals from individuals, corporations and, in some instances, from banks holding foreclosed property as collateral are filed under the name of the county in which the property is located. The other classification of real property assessments considered by the Board, in conjunction with the Railroad and Public Utilities Commission, is railroads and public utilities. This section includes railroads, bus lines, electricity, oil, gas and water companies.

Papers filed within these classifications are arranged in alphabetical order by the name of the case styled by the Board. Individual papers within the file are in chronological order whenever possible in order to facilitate the study of each case.

Property taxation is a controversial practice in Tennessee and sources for information are available from various governmental offices ranging from the county and municipal levels through local boards of equalization and subsequently to the state. Debate continues in the search of an ideal or uniform system for "equal" property assessments and even the Question 3 Amendment in the 1971 Limited Constitutional Convention addressed the problem. Recordings of the 1971 debate are available in the Archives.

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Early (1900) assessment reports are included for Carroll and Crockett counties, listing amount and assessment of taxable property, as well as depositions and other records identifying the assessors and clarifying the assessment procedure.

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CONTAINER LIST

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1	Polk County-Ducktown Sulphur, Copper and Iron Company, Ltd.	1900
2	Polk County-Tennessee Copper Company	1900
3	Anderson County	1933
4	Bedford County	1929-1932
5	Benton County	1932
6	Bledsoe County	1932
7	Blount County	1927-1933
8	Bradley County	1929-1933
9	Campbell County, A-H	1927-1933
10	Campbell County, I-Z	1927-1933
11	Cannon County	1932
12	Carroll County	1931-1933
13	Carter County, A-B	1927-1933
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16	Carter County, Lilly Land Company	

Box 2

1	Carter County, S-Z	1927-1929
2	Cheatham County	1927-1934
3	Claiborne County	1927-1929
4	Clay County	1932
5	Cocke County	1927-1934
6	Coffee County	1927-1934
7	Crockett County	1935
8	Cumberland County, A-J	1925-1934
9	Cumberland County, K-Z	1925-1934
10	Davidson County, A-C	1927-1933
11	Davidson County, D-G	1927-1933
12	Davidson County, H-L	1927-1933
13	Davidson County, M-R	1927-1933
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Box 3

1	Davidson County, T-Z	1927-1933
2	Davidson County-Bransford Realty Company vs. Joe P. McCord	1933
3	Decatur County	
4	Dickson County	1927-1932

5	Dyer County	1929-1933
6	Fentress County, A-G	1927-1932
7	Fentress County, H-Z	1927-1932
8	Gibson County	1927-1932
9	Giles County	1929
10	Grainger County	1927-1929
11	Grundy County-Tennessee Land Company	1932-1934

Box 4

1	Hamblen County	1932-1934
2	Hamilton County, A-C	1927-1933
3	Hamilton County, M-R	1927-1933
4	Hamilton County, S	1927-1933
5	Hamilton County, T-Z	1927-1933
6	Hardeman County	1927-1929
7	Hardin County	1929-1934
8	Hawkins County	1927
9	Hickman County	1931-1932
10	Humphreys County	1927-1932
11	Jackson County	1927-1929
12	Jefferson County	1927-1932
13	Knox County, A-B	1927-1934
14	Knox County, C-E	1927-1934
15	Knox County, Fa-Fi	1927-1934
16	Knox County, Fj-Fz	1927-1934

Box 5

1	Knox County, G-H	1927-1934
2	Knox County, I-K	1927-1934
3	Knox County, L-N	1927-1934
4	Knox County, O-R	1927-1934
5	Knox County, S	1927-1934
6	Knox County, T-Z	1927-1934
7	Lawrence County	1931-1932
8	Lewis County	1929-1932
9	Lincoln County	1933
10	Loudon County	1927-1933
11	McMinn County	1927-1933

Box 6

1	McNairy County	1931-1933
2	Madison County	1928-1934
3	Madison County-People's Savings Bank, Jackson	1929

4	Marion County, A-H	1927-1931
5	Marion County, I-Z	1927-1931
6	Marshall County	1927
7	Maury County	1932
8	Monroe County	1928-1934
9	Montgomery County	1930-1932
10	Morgan County	1929
11	Obion County	1929
12	Overton County	1927-1933
13	Perry County	1929-1933
14	Putnam County	1933
15	Rhea County	1927-1933
16	Roane County	1929-1934

Box 7

1	Robertson County	1932-1933
2	Rutherford County	1929-1932
3	Scott County, A-N	1927-1932
4	Scott County, O-Z	1927-1932
5	Sequatchie County, A-C	1929-1932
6	Sequatchie County, D	1929-1932
7	Sevier County	1931-1932
8	Shelby County, A-C	1931-1932
9	Shelby County, Collier, Tom	1931-1932
10	Shelby County, D-G	1931-1932
11	Shelby County	1931-1932

Box 8

1	Shelby County, H-K	1927-1933
2	Shelby County, L-M	1927-1933
3	Shelby County, N-Q	1927-1933
4	Shelby County, R-Z	1927-1933
5	Smith County	1929
6	Sullivan County	1934
7	Sumner County	1929-1933
8	Tipton County	1927-1933
9	Trousdale County	1931-1933
10	Union County	1927-1929
11	Van Buren County	1933-1934
12	Warren County	1927-1933
13	Washington County	1927-1933
14	Wayne County	1929-1934

Box 9

1	Weakley County	1937-1932
2	White County	1929-1933
3	Williamson County	1927-1933
4	Wilson County	1932
5	Alabama & Great Southern R.R.	1927
6	Central of Georgia R.R.	1932
7	Chicago, St. Louis & New Orleans RR	1927
8	Cincinnati, New Orleans & Texas Pacific RR	1927-1928
9	Clinchfield RR	1929
10	Clinchfield RR	1931-1932
11	Dixie Greyhound Lines, Inc.	1934
12	Hamilton County-Southern Bell, City Water Co. of Chattanooga, Chattanooga Gas Co., Tennessee Electric Power Co.	1931-1932
13	Illinois Central System	1931-1932
14	Louisville & Nashville RR	1927
15	Louisville & Nashville RR	1931-1932
16	Memphis & Shelby County, Supporting Briefs	1931-1932
17	Memphis & Shelby County, Arkansas & Memphis Railway Bridge; Memphis & Shelby County Terminal Company	1931-1932
18	Memphis Street Railway Company	1932-1933
19	Memphis Street Railway Company	1932-1933
20	Memphis Union Railway Company	1932

Box 10

1	Memphis Union Station Co.	1931-1932
2	Nashville, Chattanooga & St. Louis R.R.	1931-1932
3	Railway Express Agency, Inc.	1931-1932
4	Standard Oil Company of Louisiana	1933-1934
	Correspondence	
5	A-J	1931-1932
6	K-R	1931-1932
7	S-Z	1931-1932
8	A-C	1933
9	D-K	1933
10	L-M	1933
11	N-S	1933

Box 11

	Correspondence	
1	T-Z	1933
2	A-Z	1934
3	County Tax Rates	1934
4	County Tax Rates	1934
5	Questionnaire, Giles County	1900
6	Memoranda, Railroad & Public Utilities Comm.	1932
7	Memoranda, Railroad & Public Utilities Comm.	1933
8	Minutes	1932
9	Minutes	1933

Oversized Volumes

1	Minutes	1897
2	Minutes	1900-1904
3	Minutes	1905-1907

Box 11 (continued)

10	Carroll County	1900
11	Crockett County	1900